

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

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In re :  
: Chapter 13  
COLIN O. PHILLIPS :  
: Bankruptcy No. 23-10425(MDC)  
Debtor. :  
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**THE CITY OF PHILADELPHIA'S OBJECTION TO THE  
PROPOSED CHAPTER 13 PLAN**

TO THE HONORABLE MAGDELINE D. COLEMAN:

AND NOW, comes the City of Philadelphia, (the “City”), a creditor in the above-captioned case, by and through its Counsel, Pamela Elchert Thurmond, Senior Attorney, pursuant to Bankruptcy Code §§ 502(a), 1308(a), and L.B.R. 3015-4, to object to the proposed Chapter 13 plan (the “Plan”), of the above-captioned debtor, (the “Debtor”).

The City avers the following in support thereof:

1. On February 14, 2023, the Debtor filed a voluntary petition for Chapter 13 bankruptcy with this Court.

2. On July 7, 2023, the City filed a claim that included unliquidated, non-filed business tax returns for Business Income & Receipts Taxes & Net Profit Taxes for which the Debtor was obligated to file returns but had failed to do so. A copy of the proof of claim filed by the City is attached hereto as Exhibit A.

3. As neither the Debtor nor another party in interest has objected to the claim, it is deemed allowed. See 11 U.S.C. § 502(a).

4. As of August 8, 2023, the Debtor has failed to file the following required tax returns with the City of Philadelphia:

**Business Income & Receipts Tax** returns for period: 12/31/2022

**Net Profit Tax** returns for period: 12/31/2022

5. The Plan should not be confirmed as the Debtor has failed to file all tax returns for all taxable periods during the four (4) year period ending on the date of the filing of the petition. See 11 U.S.C. § 1308(a).

6. The Plan should not be confirmed until all returns are filed and all taxes that constitute priority tax claims under 11 U.S.C. § 507 are provided for in the Plan. See 11 U.S.C. § 1322(a)(2).

WHEREFORE, the City respectfully requests that this Court DENY confirmation of the Plan.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: August 10, 2023

By: /s/ Pamela Elchert Thurmond  
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